Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office
Quezon City

May 22, 2020

REVENUE MEMORANDUM CIRCULAR NO. 48-2020

SUBJECT : Manner of Accepting Payment of Internal Revenue Taxes until June 14, 2020

TO : All Internal Revenue Officials, Employees and Others Concerned

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In consideration of the extension of the Enhanced Community Quarantine (ECQ) period until May 15, 2020 and implementation of the Modified Enhanced Community Quarantine (MECQ) in some areas until May 31, 2020, the BIR recognizes the importance of accessibility of payment facilities to concerned taxpayers. This Circular extends until June 14, 2020 the leniency in filing of returns and payment of taxes due as provided under RMC No. 43-2020 and to include payment of payment of Amnesty Tax. Hence, until June 14, 2020, concerned taxpayers may:

1. File the tax return and pay the internal revenue taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;

2. File the tax return and pay the corresponding tax due thereon to the concerned Revenue Collection Officers (RCOs) of the nearest Revenue District Office (RD), even in areas where there are AABs.

Provided that payment of internal revenue taxes in cash should not exceed Twenty Thousand Pesos (P20,000.00), while those for check payment will have no limitation if the same is made with RCO in the district office until June 14, 2020. Provided further that all checks shall be made payable to Bureau of Internal Revenue (with or without "IFO Name and TIN of the taxpayer" written on the check as previously required) and that the name and branch of the receiving AAB may no longer be indicated therein.

Revenue officials and employees are enjoined to observe the protocol issued by the Inter Agency Task Force on social distancing and give this Circular as wide a publicity as possible.

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RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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